AMENDMENTS TO THE CLAIMS

1. (Currently Amended) A soft magnetic material comprising:

~~metal magnetic~~ iron particles ~~containing~~ consisting of elemental iron and ~~oxygen~~ iron oxide,

wherein [[the]] an amount of [[the]] oxygen contained in the ~~metal magnetic~~ iron particles is more than 0 and [[is]] less than [[0.05%]] 0.03% by mass,

wherein the ~~metal magnetic~~ iron particles have a coercive force of ~~2.4×10^2~~ 2.0×10^2 A/m or less, and

wherein insulating coated films surround the surface of the ~~metal magnetic~~ iron particles, the insulating coated films containing an oxide that is formed by subjecting the ~~metal magnetic~~ iron particles to phosphoric acid treatment.

2. (Cancelled)

3. (Currently Amended) The soft magnetic material according to claim 1, wherein the ~~metal magnetic~~ iron particles have an average particle size from 100 μm to 300 μm.

4. (Currently Amended) The soft magnetic material according to claim 1, wherein the ~~metal magnetic~~ iron particles have a particle size distribution substantially present only in the range of more than 38 μm.

5. (Cancelled)

6. (Previously Presented) A dust core produced using the soft magnetic material according to claim 1.

7. (Original) The dust core according to claim 6, wherein coercive force is 2.0×10^2 A/m or less.